MINUTES OF THE ASSESSING STANDARDS BOARD

Approved as Amended

DATE: December 11, 2015 **TIME:** 9:30 a.m.

LOCATION: Legislative Office Building – Room 303, 107 North Main Street, Concord NH

BOARD MEMBERS:

Senator Bette Lasky ~ *Absent*Senator Regina Birdsell
Representative Peter Schmidt
Representative Mark Proulx
Stephan Hamilton, NHDRA
Len Gerzon, Public Member, Chairman
Jim Wheeler, Municipal Official, City
Paul Brown, Municipal Official, Towns >3,000

Eric Stohl, Municipal Official, < 3,000 ~ *Absent* Robert Gagne, NHAAO Rick Vincent, NHAAO, City Official Loren Martin, Assessing Official, < 3,000 Marti Noel, Assessing Official, > 3,000 ~ *Absent* Betsey Patten, Public Member Thomas Thomson, Public Member

MEMBERS of the PUBLIC:

Mary Pinkham-Langer, NHDRA Ellen Scarponi, Fairpoint Glenn Wallace, Rath & Young Scott Dickman, NHDRA Joe Lessard Kevin O'Quinn, Fairpoint Cindy Brown, BTLA Andrew Kingman, AT & T Teresa Rosenberg, Devine Millimet Cordell Johnston, NHMA Eric A. Moher, DTC Brian Fogg, G.E.S. Andrea Curtis, G.E.S. Representative Patrick Abrami

Chairman Gerzon convened the meeting at 9:30 a.m.

Introductions commenced with Chairman Gerzon who advised that he would not be a participant in the discussion if it is industry specific to either the telecom or utility industry although he may consider participating as a public member in a broader discussion.

November 20, 2015 Forum Notes

Review of the November 20th Forum notes will be addressed in the January 2016 meeting. January is when they reform, elect a chair and will most likely reset the task list.

Minutes

Due to recorder issues, the minutes for the October 29th subcommittee meeting were not recorded. The minutes were created from Ms. McGill's notes with subcommittee Chairman Patten's input. Ms. Patten asked Representative Schmidt if he would make a motion, **Representative Schmidt agreed to make that motion**, **Ms. Patten seconded. Minutes approved as written**. November 30, 2015 minutes were read and a short discussion followed. **The November 30**th **minutes were approved as written**.

HB 547

Chairman Gerzon read a letter to the House into the record with a synopsis of where the ASB stands at the time. **Mr. Bob Gagne made the motion to accept the letter and Representative Proulx seconded**. A brief

discussion with Representatives Abrami and Schmidt and Ms. Betsey Patten came up regarding the time frame; this will be discussed more in depth at a later date. Ms. Loren Martin asked about HB 1198 vs. HB 547 in the Legislative list. Representative Abrami confirmed it was the same bill, but he had re-filed it and advised it has the same language. Chairman Gerzon stated to look for HB 1198 on the roster. All were in favor of sending the letter out. Representative Abrami gave a description of what his bill will do and outlined it as:

- Thirty year depreciation
- 20% residual value
- Uses full replacement cost

A discussion then followed regarding the formula for rulemaking authority.

Mr. Brian Fogg of Sansoucy's office advised that they went through the language of the bill and made some mark ups to it. He advised they brought in copies as a jumping off point on technical points relative to the inputs etc. He proceeded to walk the board through some of the points. Mr. Stephan Hamilton advised that the ASB hoped to simplify the process/language vs. this presentation by Sansoucy's office which may be too technical. Chairman Gerzon asked the board if they wanted to address this now or take under advisement. Mr. Gagne agreed this may be too technical.

Ms. Loren Martin stated a subcommittee should be formed to come up with a formula. Mr. Tom Thomson said he would second that motion provided the subcommittee came back and reported to the full board and they agreed upon. Mr. Hamilton brought up some points such as guidance given to towns on how to inventory, who establishes the value per pole, creating a range of values and a brief matrix for out of the ordinary situations.

Forming a New Sub-committee

All were in favor of forming the subcommittee. Ms. Patten advised she would be willing to be on the subcommittee but stated that no assessors should be chair just to "keep things on neutral ground". It was decided Ms. Patten will be Chair. Other members will include Mr. Jim Wheeler, Representative Mark Proulx, Mr. Stephan Hamilton, and Mr. Robert Gagne. Mr. Joe Lessard suggested having two people from the previous subcommittee on the new subcommittee and suggested Mr. Eric Stohl. Mr. Stohl will be notified.

Discussion

Mr. Hamilton talked about RSA 75:1 and the different alternates to the highest and best use. He also spoke briefly of RSA 75:11 which is relatively uncomplicated. Mr. Paul Brown voiced a concern with who owned the property and their influence on the pole etc. Mr. Hamilton addressed this concern and a discussion followed.

Future Meetings

December 22nd and 29th were agreed upon for subcommittee meetings. January 29, 2016 was suggested for the next full ASB meeting.

Annual Report Discussion

No input for the annual report, agreed upon as written.

Representative Proulx asked for motion to adjourn. Seconded by Ms. Patten and acclamation.

Respectfully submitted,

Elizabeth McGill

NH Department of Revenue Administration – Municipal and Property Division

Documentation relative to the Assessing Standards Board may be submitted, requested or reviewed by:

Telephone: (603) 230-5967

Facsimile: (603) 230-5947 Web: www.revenue.nh.gov

E-mail: asb@dra.nh.gov

In person at:

109 Pleasant Street, Concord

In writing to:

NH Department of Revenue Assessing Standards Board

PO Box 487

Concord, NH 03302-0487